



CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
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Re: IRS Request for Corporate Officer's Social Security Number on Form SS-4

Dear [REDACTED]

This letter responds to your request dated September 5, 2001, for information regarding the Internal Revenue Service's authority to request a corporate officer's social security number ("SSN") on a Form SS-4 submitted on behalf of a corporation.

In your letter, you stated that your client is a sole shareholder that submitted several Forms SS-4 requesting taxpayer identification numbers ("TIN") for several of your client's subsidiary corporations. Your client's TIN was listed on line 7 of the forms. The Internal Revenue Service rejected the forms stating that the name and SSN of the corporate officer were required on line 7. You requested statutory or regulatory support for the requirement.

Generally, § 6011(a) of the Internal Revenue Code provides that every person required to make a return or statement shall include therein the information required by the forms or regulations. Section 6109(a)(1) provides that when required by regulations prescribed by the Secretary, any person required under the authority of Title 26 to make a return statement, or other document must include in the return, statement, or other document the identifying number as may be prescribed for securing the proper identification of such person.

Section 301.6109-1(a)(1)(ii)(C) of the Regulations on Procedure and Administration ("Regulations") provides that an employer identification number ("EIN") is the proper identifying number for nonindividuals, including trusts, partnerships, or corporations.

Section 301.6109(d)(2)(i) of the regulations states that any person required to furnish an EIN must apply for one on Form SS-4. The form, together with any supplementary

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statement, must be prepared and filed in accordance with the form, accompanying instructions, and relevant regulations, and must set forth fully and clearly the requested data. Treas. Reg. § 301.6109(d)(2)(i). According to the form and instructions for Form SS-4, the person filing the form must enter the name and SSN of the principal officer on lines 7a and b of the form.

This letter is a general information letter only and intended only to provide you with general guidance for determining how to comply with applicable law. It describes well established interpretations or principles of tax law without applying them to a specific set of facts. It is advisory only and has no binding effect. If you would like a ruling based on your specific facts, please submit a request pursuant to Rev. Proc. 2001-1, 2001-1 I.R.B. 1.

If you have any further questions, please call (202) 622-4910.

Sincerely,

James C. Gibbons, Branch Chief
Administrative Provisions & Judicial
Practice, Branch 1